REGISTERED NUMBER: SC242514 (Scotland)

UNAUDITED ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2005

FOR

JMC CONSULTANTS LIMITED

SCT SMZIWCDG 0967
COMPANIES HOUSE 25/01/06

JMC CONSULTANTS LIMITED

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JMC CONSULTANTS LIMITED

COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2005

DIRECTOR:	K MacAskill
SECRETARY:	Mrs I MacAskill
REGISTERED OFFICE:	90 Mitchell Street Glasgow G1 3NQ
REGISTERED NUMBER:	SC242514 (Scotland)
ACCOUNTANTS:	Sinclair Wood and Company 90 Mitchell Street Glasgow G1 3NQ

JMC CONSULTANTS LIMITED

ABBREVIATED BALANCE SHEET
31 MARCH 2005

	Notes	2005		2004	
		£	£	£	£
FIXED ASSETS:					
Tangible assets	2		**434**		867
CURRENT ASSETS:					
Debtors		**2,723**		-	
Cash at bank		**3,630**		4,447	
		6,353		4,447	
CREDITORS: Amounts falling due within one year		**3,140**		4,972	
NET CURRENT ASSETS/(LIABILITIES):			**3,213**		(525)
TOTAL ASSETS LESS CURRENT LIABILITIES:			**£3,647**		£342
CAPITAL AND RESERVES:					
Called up share capital	3		**105**		105
Profit and loss account			**3,542**		237
SHAREHOLDERS' FUNDS:			**£3,647**		£342

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 March 2005.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2005 in accordance with Section 249B(2) of the Companies Act 1985.

The director acknowledges his responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective June 2002).

ON BEHALF OF THE BOARD:

K MacAskill - Director

Approved by the Board on 20 January 2006

The notes form part of these abbreviated accounts

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2005

1. ACCOUNTING POLICIES

Accounting convention
The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

Turnover
Turnover represents net invoiced sales of services, excluding value added tax.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on a straight line basis

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

2. TANGIBLE FIXED ASSETS

	Total
	£
COST:	
At 1 April 2004 and 31 March 2005	**1,300**
DEPRECIATION:	
At 1 April 2004	**433**
Charge for year	**433**
At 31 March 2005	**866**
NET BOOK VALUE:	
At 31 March 2005	**434**
At 31 March 2004	867

3. CALLED UP SHARE CAPITAL

Authorised:

Number:	Class:	Nominal value:	**2005** £	2004 £
99,990	Ordinary	£1	**99,990**	99,990
10	Ordinary A-J	£1	**10**	10
			100,000	100,000

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	**2005** £	2004 £
100	Ordinary	£1	**100**	100
10	Ordinary A-J	£1	**5**	5
			105	105